

STATE OF CALIFORNIA  
STATE WATER RESOURCES CONTROL BOARD

**ORDER WR 2008-0002-EXEC**

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In the Matter of the Petition for Reconsideration of the  
**NORTHERN CALIFORNIA WATER ASSOCIATION,  
CENTRAL VALLEY PROJECT WATER ASSOCIATION,  
AND INDIVIDUAL PETITIONERS**  
Regarding Annual Water Right Fee Determinations

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**ORDER DENYING RECONSIDERATION**

BY THE EXECUTIVE DIRECTOR<sup>1</sup>

**1.0 INTRODUCTION**

The Northern California Water Association (NCWA), the Central Valley Project Water Association (CVPWA) and other persons and entities, collectively referred to herein as "Petitioners,"<sup>2</sup> petition the State Water Resources Control Board (State Water Board) for reconsideration and a refund of Fiscal Year (FY) 2007-2008 water right fees assessed by the State Board of Equalization (BOE) on October 15, 2007. Petitioners incorporate the arguments set forth in their previous petition challenging the imposition of annual water right fees for FY 2006-2007. In general, through the incorporation of their previously made arguments, Petitioners allege that the State Water Board's decision to impose the water right fees constitutes an abuse of discretion, is not supported by substantial evidence, and is illegal. The State Water Board finds that its decision to impose the fees was appropriate and proper and denies Petitioners' request for reconsideration.

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<sup>1</sup> State Water Board Resolution No. 2002-0104 delegates to the Executive Director the authority to conduct and supervise the activities of the State Water Board. Unless a petition for reconsideration raises matters that the State Water Board wishes to address or requires an evidentiary hearing before the State Water Board, the Executive Director's consideration of petitions for reconsideration of disputed fees falls within the scope of the authority delegated under Resolution No. 2002-0104. Accordingly, the Executive Director has the authority to refuse to reconsider a petition for reconsideration, deny the petition, or set aside or modify the fee assessment.

<sup>2</sup> The term "Petitioners" is used for ease of reference and does not confer the legal status of petitioner on NCWA, CVPWA, or other persons or entities.

## **2.0 STATUS OF LITIGATION**

The State Water Board must consider the petition for reconsideration at a time when the statute authorizing water right fees and the basic structure of the implementing regulations are being challenged in pending litigation. Each year since 2003, NCWA, CVPWA and the California Farm Bureau Federation (Farm Bureau) have filed suit against the State Water Board and BOE, alleging, in part, that the fee legislation and the State Water Board's fee regulations are unconstitutional and invalid. The NCWA, CVPWA, and Farm Bureau actions over the FY 2003-2004 fees have been consolidated, and the other actions have been stayed pending resolution of the consolidated case. In 2005 the Sacramento County Superior Court issued a judgment upholding the water right fees in their entirety, and NCWA, CVPWA, and the Farm Bureau appealed. On January 17, 2007, the Third District Court of Appeal issued a decision upholding the fee statute and invalidating the fee regulations for FY 2003-2004. All parties petitioned the California Supreme Court for review, and the Court granted review on April 11, 2007.

## **3.0 GROUNDS FOR RECONSIDERATION**

According to the State Water Board's regulations governing reconsideration of fees, only a fee payer may petition for reconsideration of the State Water Board's determination that the fee payer is required to pay a fee, or the State Water Board's determination regarding the amount of the fee. (Cal. Code Regs., tit. 23, § 1077.)<sup>3</sup> A fee payer may petition for reconsideration on any of the following grounds: (1) irregularity in the proceeding, or any ruling, or abuse of discretion, by which the fee payer was prevented from having a fair hearing; (2) the fee determination is not supported by substantial evidence; (3) there is relevant evidence that, in the exercise of reasonable diligence, could not have been produced; or (4) error in law. (§§ 768, 1077.) Pursuant to Water Code section 1537, subdivision (b)(4), the State Water Board's adoption of the regulations may not be the subject of a petition for reconsideration. When a State Water Board decision or order applies those regulations, a petition for reconsideration may include a challenge to the regulations as they have been applied in the decision or order.

A petition for reconsideration of a fee assessment must include certain information, including the name and address of the petitioner, the specific board action of which the petitioner requests

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<sup>3</sup> All further regulatory references are to the State Water Board's regulations located in title 23 of the California Code of Regulations unless otherwise indicated.

reconsideration, the reason the action was inappropriate or improper, the reason why the petitioner believes that no fee is due or how the petitioner believes that the amount of the fee has been miscalculated, and the specific action that the petitioner requests. (§§ 769, subd. (a)(1)-(6), 1077, subd. (a).) A petition for reconsideration of a fee assessed by BOE must include a copy of the notice of assessment. (§ 1077, subd.(a).) Section 769, subdivision (c) of the regulations further provides that a petition for reconsideration shall be accompanied by a statement of points and authorities in support of the legal issues raised in the petition.

If the subject of the petition relates to an assessment of a fee by BOE, the State Water Board's decision regarding the assessment is deemed adopted on the date of assessment by BOE. (§ 1077, subd. (b).) A petition is timely filed only if the State Water Board receives it within 30 days of the date the assessment is issued. (*Ibid.*) The deadline for filing a petition for reconsideration of the October 15, 2007 assessment was November 14, 2007. (*Ibid.*)

The State Water Board may refuse to reconsider a decision or order if the petition for reconsideration fails to raise substantial issues related to the causes for reconsideration set forth in section 768 of the State Water Board's regulations. (§ 770, subd. (a)(1).) Alternatively, after review of the record, the State Water Board also may deny the petition if the State Water Board finds that the decision or order in question was appropriate and proper, set aside or modify the decision or order, or take other appropriate action. (*Id.*, subd. (a)(2)(A)-(C).)

#### **4.0 LEGAL AND FACTUAL BACKGROUND**

The State Water Board's Division of Water Rights (Division) is the entity primarily responsible for administering the State's water right program. The primary source of funding for the water rights program is regulatory fees deposited in the Water Rights Fund in the State treasury. Legislation enacted in 2003 (Sen. Bill No. 1049, Stats. 2003, ch. 741) required the State Water Board to adopt emergency regulations revising and establishing water right fees and revising fees for water quality certification. (Wat. Code, §§ 1525, 1530.) Pursuant to this legislation, the State Water Board reviews the fee schedule each fiscal year and, as necessary, revises the schedule so that the fees will generate revenues consistent with the amount set forth in the annual Budget Act. (*Id.*, § 1525, subd. (d)(3).) BOE is responsible for collecting the annual fees. (*Id.*, § 1536.)

In FY 2007-2008, the Budget Act authorizes the expenditure of \$11.592 million to support the regulatory activities of the State Water Board's water right program. Most of the funding for the water right program – a total of \$7.384 million – is appropriated from the Water Rights Fund.<sup>4</sup> This allocation includes \$6.929 million for administration of the State Water Board's water right program, \$420,000 for the water right fee collection efforts of BOE, and \$35,000 for support functions provided by the California Environmental Protection Agency. (Stats. 2007, ch. 171, as amended by Stats. 2007, ch. 172.) The State Water Board estimated that mid-year budget adjustments would increase the Water Rights Fund budget to \$7.984 million.<sup>5</sup>

In accordance with the Water Code, the State Water Board sets a fee schedule each fiscal year so that the amount collected and deposited into the Water Rights Fund during that fiscal year will support the appropriation made from the Water Rights Fund in the annual Budget Act, taking into account money in the fund from other sources.<sup>6</sup> The State Water Board has determined the current fee schedule for FY 2006-2007 will continue to generate sufficient revenues to support the water right program activities for FY 2007-2008.<sup>7</sup> Accordingly, it did not revise the regulations this year. The fee schedule for this fiscal year is identical to the fee schedule for FY 2006-2007.

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<sup>4</sup> In addition to appropriations from the Water Rights Fund, the State Water Board's budget for the water right program also includes \$3.848 million in general funds, \$212,000 in tobacco tax funds, and \$148,000 in federal trust funds.

<sup>5</sup> In addition to making appropriations that are specific as to the particular fund and agency involved, the Budget Act includes appropriations that are allocated by the Department of Finance. The Budget Act also includes generally applicable sections that provide for adjustments of appropriations by the Department of Finance.

<sup>6</sup> Other sources of money in the Water Rights Fund, in addition to fee collections made during the fiscal year, include unexpended reserves from fee collections in previous years (see Wat. Code, § 1525, subd. (d)(3)), penalties collected for water right violations (*id.*, § 1551, subd. (b)), and money transferred from other funds.

<sup>7</sup> As explained in the Memorandum to File dated January 7, 2008 from Victoria A. Whitney, Chief, Division of Water Rights, as of June 30, 2007 the Water Rights Fund had collected \$9.168 million from water right and water quality certification fees assessed in FY 2006-2007. After accounting for funds remaining from previous years and subtracting program costs and encumbrances, approximately \$ 0.082 million was left in the Water Rights Fund at the end of the fiscal year. The State Water Board has accounted for this excess by subtracting it from the budget target for FY 2007-2008. Thus, for the purposes of calculating this fiscal year's fees, the State Water Board's revenue target is \$7.902 million (\$7.984 - \$.082 million). Assuming a non-collection rate of 5 percent, the total amount to be collected from filing fees and billed under annual fees is \$8.318 million.

## **5.0 FEE DETERMINATIONS COVERED BY THE PETITION**

The State Water Board's review in this order is limited to annual fee assessments issued on October 15, 2007. According to their petition, Petitioners are NCWA, CVPWA, persons identified in the caption of the petition, identified in Exhibit B of the petition, or fee payers referring to the petition.<sup>8</sup> NCWA and CVPWA are not fee payers and cannot be considered petitioners in this order. (§ 1077.) The State Water Board will consider the persons identified in Exhibit B of the NCWA-CVPWA petition and the persons filing separate letters of reference to be petitioners under the NCWA-CVPWA petition if they otherwise meet the requirements for a petition for reconsideration.<sup>9</sup> Attachment 1 identifies the persons who were assessed an annual water right fee, have met the regulatory requirements for filing a petition for reconsideration, and are properly considered petitioners for purposes of this order.

## **6.0 PETITIONERS' ARGUMENTS REGARDING THE CONSTITUTIONALITY OF THE FEES AND THE ADMINISTRATION OF THE FEES ARE WITHOUT MERIT**

By incorporating arguments set forth in their previous petition challenging the imposition of the FY 2006-2007 annual water right fees, Petitioners raise a variety of challenges to the water right fees, including claims that (1) the administration of the water rights fees violates due process; (2) the fees constitute an unconstitutional tax; (3) the fees are unconstitutionally discriminatory; (4) the fees unlawfully seek to assess the federal government and its contractors; and (5) the fees are arbitrary and capricious, exceed the State Water Board's authority, and violate Government Code section 11010. NCWA and CVPWA previously have raised these issues in their petitions challenging annual fees issued in FY 2003-2004, FY 2004-2005, FY 2005-2006, and FY 2006-2007. The State Water Board has rejected Petitioners' legal arguments, most recently by Order WR 2007-0007-EXEC, which addressed Petitioners' arguments regarding the FY 2006-2007 annual fees.

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<sup>8</sup> The State Water Board has received separately filed letters referencing either the NCWA petition or Petitioners' counsel (Somach, Simmons & Dunn).

<sup>9</sup> For example, a petition for reconsideration of a fee must include a copy of the notice of assessment. (§ 1077, subd. (a).) Although the State Water Board requires strict adherence to the statute and regulations governing a petition for reconsideration, it may accept a timely filed petition if the petition substantially complies by providing all of the required information, in a manner that is clearly identified and readily accessible, even though the information may not be in the proper format. A notice of assessment includes the fee payer's name, either the water right or BOE identification number, the amount assessed, and the billing period or assessment date. This information is necessary to properly process the petitions for reconsideration. Petitions that do not include a notice of assessment and that fail to identify the required information do not meet the requirements for a petition for reconsideration.

Petitioners have not provided any new arguments, new information, or supporting authorities that materially change any of the issues raised in their petition challenging the FY 2006-2007 annual water right fees.<sup>10</sup> With respect to the issues that are incorporated in the petition now before the State Water Board, this order adopts and incorporates the reasoning of Order WR 2007-0007-EXEC and the orders incorporated by reference in that Order.

## 7.0 CONCLUSION

The State Water Board finds that its decision to impose water right fees was appropriate and proper. The petition for reconsideration is denied.

### ORDER

**IT IS HEREBY ORDERED THAT** the petition for reconsideration is denied.

Dated: 1-11-08

  
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Dorothy Rice  
Executive Director

Attachment

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<sup>10</sup> Petitioners refer the State Water Board to the Court of Appeal's January 17, 2007 opinion. The appellate court's opinion, however, was superseded when the California Supreme Court granted review. The opinion is no longer considered published and may not be cited. (Cal. Rules of Court, Rule 8.1105 and Rule 8.1115.)

In the matter of the Petition for Reconsideration of the Northern California Water Association, et al.  
Attachment 1: Petitioners for Reconsideration

<b>Name</b>	<b>State Water Board ID</b>
1989 Spence Trust Dated April 4, 1989	A017753
1989 Spence Trust Dated April 4, 1989	A017754
1989 Spence Trust Dated April 4, 1989	A017755
1991 Spence Trust Dated 4/11/91	A017756
1991 Spence Trust Dated 4/11/91	A017758
A & G Montna Properties L.P.	A006348
A & G Montna Properties L.P.	A006582
A & G Montna Properties L.P.	A007989
A & G Montna Properties L.P.	A009515
A & G Montna Properties L.P.	A019083
A & G Montna Properties L.P.	A031175
A & G Montna Properties L.P.	A031176
Agency 5	A005549
Alger Family Trust	A010828
Alta Vista Ranch	A030536
Anderson-Cottonwood Irrigation District	USBR1085
Andrew Noble	A021381
Andrew Noble	A021382B
Andrew Noble	A021231B
Banta-Carbona Irrigation District	A001933
Banta-Carbona Irrigation District	A005248
Banta-Carbona Irrigation District	USBR1115
Barbara Berger	A017757
Barbara Berger	A017759
Barbara Berger	A017843
Barbara Berger	A018050
Barbara Berger	A018895
Bella Vista Water District	USBR1214
Browns Valley Irrigation District	A008986
Browns Valley Irrigation District	A013130
Browns Valley Irrigation District	A013873
Browns Valley Irrigation District	A023757
Browns Valley Irrigation District	A027302
Byron Bethony Irrigation District	USBR1180
C. David Spanfelner	A025742
C. David Spanfelner	A028501
C. David Spanfelner	A028513
C. David Spanfelner	A028514
C. David Spanfelner	A028515
Calaveras County Water District	USBR1307
Calaveras County Water District	A000077A
Calaveras County Water District	A005648D
Calaveras County Water District	A011792B

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<b>Name</b>	<b>State Water Board ID</b>
Calaveras County Water District	A012910
Calaveras County Water District	A012911
Calaveras County Water District	A012912
Calaveras County Water District	A012912A
Calaveras County Water District	A013091
Calaveras County Water District	A013092
Calaveras County Water District	A013093
Calaveras County Water District	A013093A
Calaveras County Water District	A018727
Calaveras County Water District	A019148
Calaveras County Water District	A019149
Calaveras County Water District	A022405
Calaveras County Water District	A025901
Carmel Cavanagh	A017459
Central San Joaquin Water Conservation District	USBR1248
Chowchilla Water District	A011047
Chowchilla Water District	A013175
Chowchilla Water District	USBR1102
Chowchilla Water District	USBR1286
Chowchilla Water District	USBR1287
City of Roseville	USBR1094
City of West Sacramento	A025616
City of West Sacramento	USBR1010
Clear Creek Community Services District	USBR1130
Colusa County Water District	USBR1082
Colusa Drain Mutual Water Company	A016305
Colusa Drain Mutual Water Company	USBR1270
County of Colusa	USBR1204
Contra Costa Water District	USBR1302
Contra Costa Water District	A005941
Contra Costa Water District	A020245
Contra Costa Water District	A025516A
Contra Costa Water District	A025829
Contra Costa Water District	A027893
Corning Water District	USBR1153
Danna & Danna Inc.	A010739
Davis Water District	USBR1149
Del Puerto Water District	USBR1233
Delano-Earlimart Irrigation District	USBR1300
Delano-Earlimart Irrigation District	USBR1301
Dunnigan Water District	USBR1103
Eagle Field Water District	USBR1173
East Bay Municipal Utility District	13156P001127

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<b>Name</b>	<b>State Water Board ID</b>
East Bay Municipal Utility District	A000465
East Bay Municipal Utility District	A002593
East Bay Municipal Utility District	A004228
East Bay Municipal Utility District	A004768
East Bay Municipal Utility District	A005128
East Bay Municipal Utility District	A006707
East Bay Municipal Utility District	A013156
East Bay Municipal Utility District	A015201
East Bay Municipal Utility District	A018672
East Bay Municipal Utility District	A025056
East Bay Municipal Utility District	USBR1134
El Dorado Irrigation District	A000654
El Dorado Irrigation District	A001440
El Dorado Irrigation District	A001441
El Dorado Irrigation District	A001692
El Dorado Irrigation District	A002270
El Dorado Irrigation District	A005645A
El Dorado Irrigation District	A005645B
El Dorado Irrigation District	A006383
El Dorado Irrigation District	A007478
El Dorado Irrigation District	A011675
El Dorado Irrigation District	A015140
El Dorado Irrigation District	FERC184
El Dorado Irrigation District	USBR1027
El Dorado Irrigation District	USBR1164
Feather Water District	USBR1324
Feather Water District	A014803
Garcia Family Trust TR UA Mar 05 92	A028504
Garden Highway Mutual Water Company	A001699
Garden Highway Mutual Water Company	A014415
Garden Highway Mutual Water Company	A015893
Garden Highway Mutual Water Company	A023045
Garden Highway Mutual Water Company	A026098
Garreth B. Schaad	A000735
Garreth B. Schaad	A017853
Garreth B. Schaad	A028985
Gary A. Spanfelner	A025743
Gary A. Spanfelner	A025744
Gary A. Spanfelner	A028502
Glenn E. Mathis Jr.	A017503
Glenn E. Mathis Jr.	A017505
Glenn-Colusa Irrigation District	A000018
Glenn-Colusa Irrigation District	A001554

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<b>Name</b>	<b>State Water Board ID</b>
Glenn-Colusa Irrigation District	A001624
Glenn-Colusa Irrigation District	A008688
Glenn-Colusa Irrigation District	A012125
Glenn-Colusa Irrigation District	A023005
Glenn-Colusa Irrigation District	A030838
Glenn-Colusa Irrigation District	USBR1215
Glide Water District	USBR1262
Hollis E. Reimers	A020603
Hollis E. Reimers	A022776
Hollis E. Reimers	A023740
Imperial Irrigation District	A007482
Imperial Irrigation District	A007739
Imperial Irrigation District	A007740
Imperial Irrigation District	A007741
Imperial Irrigation District	A007742
Imperial Irrigation District	A007743
Imperial Irrigation District	A008534
J Wine Company	A014762
J.L. Jordan Company, a California Corporation	A012452
J.L. Jordan Company, a California Corporation	A014604
Jack A. Cushman	A020803
Jack A. Cushman	A028162
Jack Baber, et al.	USBR1035
Jack W. Baber	A001617
James Ledbetter	A013277
James Ledbetter	A021245
James Irrigation District	USBR1155
Jessie G. Westcamp Revocable Living Trust 3/19/02	A023995
Judith S. Baber	A012087
Judith S. Baber	A022696
Kanawha Water District	USBR1126
Kern-Tulare Water District	USBR1220
Kidco #11 L P	A012916
La Grande Water District	USBR1260
Laura Longstaff	A025024
Leal Family Trust	A008830
Ledbetter Farms Inc.	A013267
Ledbetter Farms Inc.	A013453
Ledbetter Farms Inc.	A014333
Ledbetter Farms Inc.	A022608
Ledbetter Farms Inc.	A027149
Ledbetter Farms Inc.	A029405
Leon W. Etchepare Testamentary Trust	A027213

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<b>Name</b>	<b>State Water Board ID</b>
Lower Tule River Irrigation District	A026169
Lower Tule River Irrigation District	USBR1193
Lower Tule River Irrigation District	USBR1296
Lower Tule River Irrigation District	USBR1297
Madera Irrigation District	A017311
Madera Irrigation District	USBR1106
Madera Irrigation District	USBR1298
Madera-Chowchilla Water And Power	A027456
Madrea Irrigation District	USBR1299
Marian Anderson	A005151
Maudrie M. Smith	A029726
Maxwell Irrigation District	A013735
Maxwell Irrigation District	A008631
Maxwell Irrigation District	A011955
Maxwell Irrigation District	A011956
Maxwell Irrigation District	A011957
Maxwell Irrigation District	A011958
Maxwell Irrigation District	A013919
Maxwell Irrigation District	A014378
Maxwell Irrigation District	A030445
Maxwell Irrigation District	USBR1150
Meliton Irigoyen	A014867
Melvina R. Gross	A007308
Mercy Springs Water District	USBR1086
Meridian Farms Water Company	USBR1211
Meridian Farms Water Company	A001074B
Meridian Farms Water Company	A009737
Michael Spencer	A026144
Mike Landini	A019913
Mike Landini	A024810
Mike Landini	A024811
Mike Landini	A025118
MJM	A028685
Natomas Central Mutual Water Company	A000534
Natomas Central Mutual Water Company	A001056
Natomas Central Mutual Water Company	A001203
Natomas Central Mutual Water Company	A001413
Natomas Central Mutual Water Company	A015572
Natomas Central Mutual Water Company	A022309
Natomas Central Mutual Water Company	A025727
Natomas Central Mutual Water Company	USBR1227
North Marin Water District	A013599
North Marin Water District	A013965B

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<b>Name</b>	<b>State Water Board ID</b>
North Marin Water District	A025062
North Marin Water District	A025079
North Marin Water District	A025927
Oak Knoll Winegrowers, LLC	A026186
Odysseus Farms Partnership	USBR1218
Oji Brothers Farm, Inc.	USBR1099
Oji Brothers, A Co-Partnership	A000880B
Oji Brothers, A Co-Partnership	A003290A
Oji Brothers, A Co-Partnership	A010951
Oji Brothers, A Co-Partnership	A013590
Oji, Mitsue, Family Partnership	USBR1068
Orland-Artois Water District	USBR1210
Pacheco Water District	USBR1251
Panoche Water District	USBR1181
Parrott Investment Company	A008187
Parrott Investment Company	A008559
Parrott Investment Company	A009736
Parrott Investment Company	A015867
Parrott Investment Company	A005110
Patricia Harless	A026246
Patterson Irrigation District	USBR1098
Pelger Mutual Water Company	A001765A
Pelger Mutual Water Company	A012470B
Pelger Mutual Water Company	A030410
Pelger Mutual Water Company	USBR1053
Pixley Irrigation District	USBR1194
Placer County Water Agency	A018084
Placer County Water Agency	A018085
Placer County Water Agency	A018086
Placer County Water Agency	A018987
Placer County Water Agency	A026637
Placer County Water Agency	A029721
Placer County Water Agency	USBR1133
Pleasant Grove-Verona Mutual Water Company	USBR1146
Princeton-Codora-Glenn Irrigation District	A000244
Princeton-Codora-Glenn Irrigation District	A000770
Princeton-Codora-Glenn Irrigation District	A017066
Princeton-Codora-Glenn Irrigation District	A030812
Princeton-Codora-Glenn Irrigation District	USBR1213
Proberta Water District	USBR1163
Provident Irrigation District	A000462
Provident Irrigation District	A000640
Provident Irrigation District	A000892

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<b>Name</b>	<b>State Water Board ID</b>
Provident Irrigation District	A001422
Provident Irrigation District	A010595
Provident Irrigation District	A013452
Provident Irrigation District	A030813
Provident Irrigation District	USBR1217
Rag Gulch Water District	USBR1209
Reclamation District #1004	USBR1230
Reclamation District #1004	A000027
Reclamation District #108	USBR1224
Reclamation District #108	A000576
Reclamation District #108	A000763
Reclamation District #108	A001589
Reclamation District #1606	USBR1101
Reclamation District #2068	A002318
Reclamation District #2068	A019229
Reclamation District #2068	A024961
Richard L. Jennings	A000135
Richard L. Jennings	A000486
Richard L. Jennings	A010835
Richard L. Jennings	A012903
River Bend Vineyards, Ltd	A010976
River Garden Farms Company	A000577
River Ranch Partnership	A007641C
River Ranch Partnership	A015735
Robert L. Wallace	A023946
Robert P. Staudenraus	A022630
Sacramento County Water Agency	USBR1066
Sacramento County Water Agency	USBR1253
Sacramento Municipal Utility District	A012323
Sacramento Municipal Utility District	A012624
Sacramento Municipal Utility District	A014963
Sacramento Municipal Utility District	A020522
Sacramento Municipal Utility District	A022110
Sacramento Municipal Utility District	A023404
Sacramento Municipal Utility District	A026768
Sacramento Municipal Utility District	A031595
Sacramento Municipal Utility District	A031596
Sacramento Municipal Utility District	FERC2101
Sacramento Municipal Utility District	USBR1135
San Benito County Water District	USBR1268
San Benito County Water District	A002937
San Benito County Water District	A008642
San Benito County Water District	A017782

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<b>Name</b>	<b>State Water Board ID</b>
San Juan Water District	A005830
San Juan Water District	USBR1033
San Juan Water District	USBR1254
San Luis Water District	USBR1174
Santa Clara Valley Water District	A005653
Santa Clara Valley Water District	A005654
Santa Clara Valley Water District	A007140
Santa Clara Valley Water District	A007141
Santa Clara Valley Water District	A007142
Santa Clara Valley Water District	A007143
Santa Clara Valley Water District	A008098
Santa Clara Valley Water District	A008099
Santa Clara Valley Water District	A008387
Santa Clara Valley Water District	A008388
Santa Clara Valley Water District	A009455
Santa Clara Valley Water District	A011010
Santa Clara Valley Water District	A011751
Santa Clara Valley Water District	A013016
Santa Clara Valley Water District	A013791
Santa Clara Valley Water District	A013886
Santa Clara Valley Water District	A019679
Santa Clara Valley Water District	A021128
Santa Clara Valley Water District	USBR1089
Santa Clara Valley Water District	USBR1261
Scott Valley Irrigation District	A000512
Shafter-Wasco Irrigation District	USBR1107
Shafter-Wasco Irrigation District	USBR1108
Shasta County Water Agency	USBR1090
Siller Brothers, Inc.	A011058
Silverado Premium Properties II LLC	A024125
Silverado Premium Properties II LLC	A024268A
Silverado Premium Properties II LLC	A024268B
Silverado Premium Properties II LLC	A024762A
Silverado Premium Properties II LLC	A024762B
Silverado Premium Properties LLC	A004977
Silverado Premium Properties LLC	A013376
Silverado Premium Properties LLC	A013811
Silverado Premium Properties LLC	A015399
Silverado Premium Properties LLC	A021756
Silverado Sonoma Vineyards LLC	A016405
South Sutter Water District	A010221
South Sutter Water District	A014430
South Sutter Water District	A014804

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<b>Name</b>	<b>State Water Board ID</b>
South Sutter Water District	A022102
South Sutter Water District	A023838
South Sutter Water District	A026162
Stevinson Water District	A001885
Stevinson Water District	A005724
Stevinson Water District	A006111
Stevinson Water District	A007012
Stockton East Water District	USBR1306
Stockton East Water District	USBR1247
Stockton East Water District	A006522
Stockton East Water District	A030602
Stockton East Water District	A030603A
Stockton East Water District	A030603B
Stockton East Water District	A031534
Stockton East Water District	A031535
Stockton East Water District	A031536
Stockton East Water District	A031537
Stockton East Water District	A031538
Stockton East Water District	A031539
Stockton East Water District	A031540
Stockton East Water District	A031541
Stone Corral Irrigation District	USBR1293
Stony Creek Water District	A025261
Stony Creek Water District	USBR1004
Sutter Extension Water District	A010529
Sutter Extension Water District	A011319
Sutter Extension Water District	A012230A
Sutter Extension Water District	A013349
Sutter Extension Water District	A014588
Sutter Extension Water District	A014665
Sutter Extension Water District	A015177
Sutter Extension Water District	A015178
Sutter Extension Water District	A015179
Sutter Extension Water District	A015587
Sutter Mutual Water Company	A000581
Sutter Mutual Water Company	A000878
Sutter Mutual Water Company	A000879
Sutter Mutual Water Company	A000880A
Sutter Mutual Water Company	A001160
Sutter Mutual Water Company	A001758
Sutter Mutual Water Company	A001763
Sutter Mutual Water Company	A001769
Sutter Mutual Water Company	A001772

In the matter of the Petition for Reconsideration of the Northern California Water Association, et al.  
Attachment 1: Petitioners for Reconsideration

<b>Name</b>	<b>State Water Board ID</b>
Sutter Mutual Water Company	A003195
Sutter Mutual Water Company	A007886
Sutter Mutual Water Company	A009760
Sutter Mutual Water Company	A010658
Sutter Mutual Water Company	A011953
Sutter Mutual Water Company	A012470A
Sutter Mutual Water Company	A016677
Sutter Mutual Water Company	USBR1191
Tea Pot Dome Water District	USBR1167
The West Side Irrigation District	USBR1263
Thomes Creek Water District	USBR1143
Tisdale Irrigation & Drainage Company	A000742
Tisdale Irrigation & Drainage Company	A016985
Tisdale Irrigation & Drainage Company	USBR1074
Trust of Jesse Hawkins Cave III	A014649
UCC Vineyards Group	A013269
W.P. & R.L. Wallace DBA Wallace Brothers	A011881
W.P. & R.L. Wallace DBA Wallace Brothers	A023945
Wallace Brothers	A025792
Wallace Brothers	A025793
West Side Irrigation District	A000301
West Stanislaus Irrigation District	A001987
West Stanislaus Irrigation District	USBR1016
Westlands	USBR1187
Westlands Water District	A031153
Westlands Water District	USBR1011
Westlands Water District	USBR1088
Westlands Water District	USBR1131
Westlands Water District	USBR1185
Westlands Water District	USBR1265
Westlands Water District	USBR1273
Westside Water District	USBR1192
William T. Gray	A012994
Woodbridge Irrigation District	A005807
Woodbridge Irrigation District	A010240
Woodbridge Irrigation District	A012648
Woodbridge Irrigation District	A027007
Yolo County Flood Control & Water Conservation District	A011389
Yolo County Flood Control & Water Conservation District	A015975
Yolo County Flood Control & Water Conservation District	A026469
Yuba County Water Agency	A002197
Yuba County Water Agency	A003026
Yuba County Water Agency	A005004

In the matter of the Petition for Reconsideration of the Northern California Water Association, et al.  
Attachment 1: Petitioners for Reconsideration

<b>Name</b>	<b>State Water Board ID</b>
Yuba County Water Agency	A005631
Yuba County Water Agency	A005632
Yuba County Water Agency	A009516
Yuba County Water Agency	A010282
Yuba County Water Agency	A015204
Yuba County Water Agency	A015205
Yuba County Water Agency	A015563
Yuba County Water Agency	A015574
Yuba County Water Agency	A029837
Yuba County Water District	A002978
Yuba County Water District	A013957
Yuba County Water District	A014113